REMARKS

After entry of this Second Preliminary Amendment, only Claims 167-232 are pending in the application for examination.

The fees for any additional claims (large entity) are calculated below:

For	Claims Remaining After Amendment	Highest Number Previously Paid For		Extra Claims	Rate		Additional Fee
Total Claims	66	- 20	=	46	x \$50	=	\$2,300.00
Independent Claims	3	- 3	=	0	x \$200	=	\$0
Multiple Dep. Claim	0	- 0		\$280		=	\$0
Total Fee						=	\$2,300.00

A check in the amount of \$2,300.00 for the payment of additional claim fees accompanies this Second Preliminary Amendment. No additional fees are believed to be due based upon the filing of this Second Preliminary Amendment, however please charge any necessary fees to Deposit Account No. 50-1419, and credit any overpayment to Deposit Account No. 50-1419.

Respectfully submitted,

MARSH FISCHMANN & BREYFOGLE, LLP

Date: Delember 8, 2004

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